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U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

The Honorable Peter J. Walsh
United States Bankruptcy Court
For the District of Delaware
824 Market Street, Sixth Floor
Wilmington, Delaware 19801

Dear Judge Walsh:

Re: Case No. 01-10864 (PJW)

Please be informed that I, the undersigned Polaroid retiree, and/or spouse of a retiree of Polaroid Corporation, support the motions and efforts of the Polaroid Retirees Association (the "PRA") acting as my agent and on behalf of all current and future Polaroid retirees. Specifically, I designate the following parties, who have appeared before your court, to represent my interests in the bankruptcy proceedings:

~~John D. Gignac, 1st Vice President of the PRA~~
G. Michael Gignac, Jr. Member of the PRA Board of Directors
A. Derek Jarrett, PRA Member

I believe the widely held opinion of the PRA is correct in its assertion that the bankruptcy of Polaroid Corporation was quite possibly planned and engineered by a team of individuals, including so-called insiders, who are the beneficiaries of the unnecessary sale of the company, whereby many obligations to retirees and equity holders were "legally" terminated.

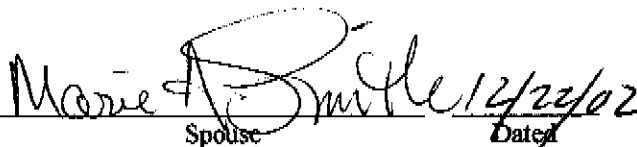
I recognize your strongly held principle that a "fair shop-around" is preferable to a "true technical valuation" of the company's assets. However that premise requires that the auction and sale be truly fair and totally unbiased. There is much evidence that this was not the case and that the hiding of the true market value of assets, the inflation of the liabilities, the misleading financial statements, and the activities of captive investment bankers and accountants succeeded in chilling out potential bidders to the benefit of a single, preferred bidder. The aforementioned has also been suggested by the Acting U.S. Trustee, Mr. Walton, in his formal objection to the sale of Polaroid's assets, dated May 1, 2002.

It is for the above reasons that I strongly support the calls for an independent examiner which have been made separately by Messrs Leonard Lockwood and George Maiorelli.

In addition, now that the five members of the Official Committee of Polaroid Retirees and their counsel have removed themselves totally from the bankruptcy proceedings as a result of the recently approved Stipulation, the retirees no longer have representation before the court. Respectfully, I request that you, as the court, appoint or order the appointment of an 1102 (2) "Committee of Current and Potential Retired Employees of Polaroid Corporation" for the pursuit of redress for fiduciary malfeasance on the part of Polaroid management. The U.S. Trustee has rejected the PRA's application for committee standing on the grounds that the interests of Polaroid retirees are covered by the activities of the Committee of Unsecured Creditors. I believe the interests of the retirees have not been adequately represented the Committee of Unsecured Creditors and respectfully ask that the court remedy this inequity.

Respectfully,


Retiree


Spouse

12/22/02
Date

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Address